App. F. IX-4

Previous References.

1947-48
(LB)

File No. LB 87-47

Serial Nos. 1, 2, 3 & 4, 5 & 6

Later References.

P 53

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for October 1948

SUBJECT

Levy of Octroi Duty in the K.G.F. Sanitary Boards

LB-8106-8/LB 87-47-2 Dated 4-6-1948

Sanctions the levy approves the Bye Laws

Sanctions the Estt temporarily for One year

To

The President K.G.F. Sanitary Board.

The Compiler Mysore gazette

The A-6 Kolar Dist

WD 010861—GPE—25,000—18-9-50

4734 2109

AL

Letter no. HL/C 23/48 dated 19th April 1948 from the President, K.G.F. Sanitorey

1) The President, K.G.F. Sanitorey, has submitted proposals for introducing the levy of Octroi Duty in the Kd. area. Draft Bye-laws framed under Section 35(2)(a) (5) read with Section 36 thereof, for the levy and administration of Octroi Duty and for licensing of tobacco, together with a schedule showing the articles proposed to be subjected to the levy, the rate of levy and list of exemptions, etc., have been forwarded for sanction of Govt.

2) The Bills may be sent to the Law Section, for opinion of Govt. in the matter.

3) The bye-laws may be got scrutinised in the Law Section in the first instance.

Rec'd 29/4/48

SECRETARIAT DEPARTMENT 29 APR 1948

Mr. T.V.

Law Secy

29/4/48

29/4/48

'Levy of Octroi in certain areas by
Sanitary Boards Act, 1920'

5) Sub-section (1) of Section 35 of the Mysore Mines Act, 1906, vests power in the Govt. to constitute a Sanitary Board in any local area within which mining operations are carried on and to invest such Board with certain powers. Clauses (a) & (b) of Sub-section (2) of this section contain a few specific items of powers which may be so invested. They are:-

1. power to prescribe bye-laws with the previous sanction of Govt.

2. power to levy, with the like sanction, taxes, rates or cess, which a Municipal Council would be competent to levy.

6) It is not known whether these powers have been delegated to the K.G.F. Sanitary Board. The proposed Bye-laws for the levy of Octroi duty will be intra vires only if such delegation has been made under Sub-section (

levy of octroi duty in the K & F Sanitary Board area

208 RL 4736 dy

7) Schedule I of the draft bye-laws enumerates the articles which are liable for octroi duty and the rates of duty or levies in respect of each of them have also been specified. These rates have to conform to the maximum rates permissible under the Andhra Town Municipalities Act, 1933, as set out in schedule II of that Act

8) The administrative section has to verify these rates with reference to the maximum rates contained in schedule II of the Municipal Act and also to examine the provisions from the administrative side

W. 8.5.68

9) The draft bye-laws do not appear to be in consonance with law. The Administrative Mas Secretariat have to scrutinise the bye-laws 17.5.68 from the administrative point of view and also verify whether the rates of duty fixed are in conformity with the schedule to the Town Municipalities Act

REVENUE SECRETARY No. L 17/5 GOVERNMENT OF

Mas 17.5.68

Law Secy)

MCI)

4734 ∪ 5898 ∪ 6897

LB.

Levy of Octroi Duty in the K. Cr. T. Sanj Bd. area.

L.B. 8106-8/L.B. 87-47-2 dated.
4th June 48.

Sanctions and approves the Draft Bye-laws. —

to
the Pdt. K. Cr. T. Sanj Bd.
" Comptroller.
" D. C. Kolar.

Letter no. M.S.C. 683/47-48 dated 6th June 48 from the Pdt. K. Cr. T. Sanj Bd. Requests that necessary M.A.M. forms required may be supplied—

17) The Levy of Octroi Duty in the K. Cr. T. Sanj Bd. area was been ordered to be brought into effect, from 1st July 48. The Pdt. K. Cr. T. Sanitary Bd. ~~requests~~ forwards a list of forms, Registers, Receipt Books, etc., required for immediate use of the Octroi Dept, and requests that the Supdt. Govt Printing be requested to supply the same to

4734 ✓ 5898 ✓ 6897 ✓ 1226

action taken in the matter.

27/ Submitted for Orders, whether the Pdt. be requested to send the Bill of Cost, for having got the said Receipt Books, printed locally.

10/9.

27/ The action taken to get 50 octroi receipt books printed locally may be appd. in the circumstances explained in the President's letter of 14.8.48 to the Compt.

Rev. Secy.)

3223/25

Minister)

OFFICE OF THE MINISTER FOR LOCAL SELF-GOVERNMENT.
No. 1457
Date 585

L. S. 8)

Appd

21/9

30/9

Submitted with a draft G.O. for appl.

1/10.

LB. 3164-7/LB. 87-47-4 16/10/48
Approved.

To
The Pdt. K.G.& Samyo;
" Comptroller.
" Dy. Keeper, Govt. Printing.

1853/48-49

1853 V 4084

From the Dy Dir of Govt Printing & Stationery Bgl.
To MSE 364/48-49 of 13/12.10.49

Requests that the Director of Govt Printing & Stationery may be authorised to print & supply the following forms in connection with the levy of cesses in the KGF Govt Prtg Bd area:—

1) Whole Sale cesses license
2) Retail cesses license.

Encls with a letter to the Dir of Govt Printing & Stationery & remarks of 29.12.48 sent from the KGF Govt Prtg Bd is also placed below

Maybe Printed for perusal before issue

JM 12/1/49

Rev Secretary) BVM 12/1/49

7082/1911

Govt Secy W/C)

7177 15/1 GOVT OF MYSORE EDUCATION BRANCH Rec'd 13/1/49

Rev Secy WC) Govt 14/1/49

8 13/1/49 BVM

May issue

8 15/1/49 BVM

To the Dir of Govt Printing & Stationery
KB. 5966 of 19.1.49
Issue instructions as above

Pl. file Reg'dst

B

with the manuscript JM 21/1/49

155

KOLAR GOLD FIELD SANITARY BOARD.

M1-C.237/47-48
Enc: Records

IMMEDIATE

OFFICE OF THE PRESIDENT, SANITARY BOARD
KOLAR GOLD FIELD
CHAMPION REEFS.

Dated 19th April 1948.

From

The PRESIDENT, K. G. F. SANITARY BOARD,
CHAMPION REEFS.

GENERAL & REVENUE SECR 4734 21 APR 19.. & LOCAL BODIES BRANCH

To

The Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department,
Bangalore.

Sir,

Rehabilitation of the Finances of the Sanitary Board--
Levy of Octroi Duty in K. G. F. area.

I have the honour to state that the Sanitary Board started its operations with a modest revenue of Rs. 7,019 in the year 1899-1900 and gradually, the revenue rose up to Rs. 1,02,457 in the year 1931-32 and to Rs. 2,18,000/- in the year 1944-45.

As a result of the first stage of the scheme of Rehabilitation of the Finances of the Board, which consisted of (i) revision of assessment (ii) increase of the rates of rent of shops of the Sanitary Board Markets and revision of the rate of tax on bicycles etc., there was an increase in the recurring revenue to the extent of Rs. 16,000/- per annum during 1945-46 as reported to Government separately. Though the revenue of the Board has more than doubled itself during the past 15 years, yet the Board's income is hardly adequate to meet the growing needs of this huge area. What was once a small Mining camp has gradually developed into a big City with a population of over 1,40,000 with the result that the Sanitary Board which started with the special sanitation of this area has had to assume gradually, the responsibilities of a City Municipality.

The work of maintaining the Board's administration has become very costly in recent years as compared with what it was a few years ago, in view of altered conditions and increased responsibility. On the one hand, the Board have to think of ways and means to make up loss of revenue from certain sources and

resources of the Board, a comparative study of taxes levied by the Board in this area was made with those levied in other cities. It is seen that there is more of direct taxation here than otherwise. While the incidence of taxation in City areas works up to more than Rs. 6/- per capita per annum, it is as low as Rs. 1.15 per head per annum here. This accounts for the fact that the Board's revenues which consist only of a few items are hardly adequate to meet the growing demands of this area. While the owners of properties pay some tax to the Board, the others have not been paying anything to the Board. So, the question of introducing the levy of Octroi Duty which happens to be one of the most common and productive forms of local taxation was placed before the Board at their meeting held on the 23rd January 1948 with a set of draft bye-laws framed under Section 35 (2) (a) and (b) of the Mysore Mines' Act read with - Section 36 thereof for the levy and administration of Octroi Duty and for the licensing of Tobacco, together with a schedule showing the articles proposed to be subjected to the levy, the rate of levy and list of exemptions etc., The Board agreed to the detailed proposals placed before them in this behalf and resolved that the draft bye-laws etc., might be duly published inviting objections if any thereto. A copy of the Board's resolution No. 100 dated 23rd January 1948 on the subject is enclosed for kind reference.

A notification was duly published in the manner required by the Rules, inviting objections if any in respect of the draft bye-laws etc., No objection was received in response to the notification. A letter dated 19th March 1948 was however received from the Secretary, Messrs. John Taylor and Sons' Committee, Oorgaum appealing to the Board for the extension of certain concessions allowed to the local Mining Companies, as a special case. A copy of the said letter is submitted herewith for information. The subject came up before the Board for a second time at their special meeting held on the 16th instant, for consideration. The case of the local Mining Companies about which the Secretary of Messrs. John Taylor and Sons' Committee made a reference to the Board is this :-

that the Board had however agreed to grant exemption to the Mining Companies as a special case, in respect of certain important articles and that it was not therefore reasonable on the part of the Mining Companies to expect any further concessions in this behalf. At the request of some members, the representatives of the Mining Companies on the Sanitary Board present at the meeting, withdrew their request for further concessions. Thereupon, the draft bye-laws including list of dutiable articles, rates of levy, schedule of exemptions etc., as also the bye-laws relating to the licensing of Tobacco were finally approved by the Board unanimously. A copy of the Board's Proceedings is enclosed for kind reference.

The Bye-Laws as approved by the Board are based mainly on the Octroi Bye-Laws sanctioned by Government for the Mysore City Municipality. But so far as the list of dutiable articles is concerned, the Board propose to introduce the levy in respect of only the 21 items enumerated in Schedule I, against a still larger number selected by the Mysore City Municipality. A set of Bye-Laws together with appendices is submitted herewith, in duplicate, with the request that sanction of Government may be kindly obtained to the same and communicated to this office at a very early date, as there has been no manner of opposition to the proposed levy from any quarter and as this is one of the widely favoured modes of Municipal Taxation.

As regards the establishment required for the Octroi Office, Cookads etc., the Board have approved of my proposal to employ the temporary establishment mentioned in the accompanying statement, tentatively for a period of one year after the expiry of which, the position could be reviewed. As the establishment is temporary for one year, I have proposed only fixed pay. As detailed in the statement, the recurring cost on account of establishment will be Rs. 25,676¼ per annum including Dearness and Special Locality Allowances. An additional provision of Rs. 2400/- has been made for recurring expenditure on account of supply of uniforms and badges to the Mutsaddies and menials (Rs. 1200/-) and for contingent

No. M1-C. 237/47-48.

List of Annexures.

1. Copy of Sanitary Board's resolution No. 100 dated 23-1-48. (1)
2. Copy of President's Notification dated 23-2-1948 calling for objections. (2)
3. Copy of letter dated 19-3-1948 from the Secretary, Messrs. John Taylor and Sons' Committee, Oorgaum, to the President K. G. F. Sanitary Board. (with an enclosure) (3)
4. Copy of Bye-Laws re: levy and administration of Octroi Duty in K. G. F. area and Bye-Laws re: licensing of Tobacco. (4)
5. -do- -do- -do- (duplicate) (5)
6. Copy of the Proceedings of the Special meeting of the Board held on the 16th April 1948. (6)
7. Statement showing the details of establishment required for the Octroi Department of the Board. (7)

Proceedings of the Special meeting of the Kolar Gold Fields Sanitary Board, held in the K. G. F. Sanitary Board Office at Champion Reef on Friday the 16th April 1948 at 4 P. M.

PRESENT.

George Matthan, Esquire.,B.Sc., President.

Members present	Members absent
14	8

162 (i) The Board's resolution No. 100 dated 23rd January 1948 agreeing to the proposal to introduce the levy of Octroi duty as per draft Bye-Laws framed in this behalf (ii) The President's Notification No. Ml.C. 237/47-48 dated 23-2-1948 publishing the draft bye-laws framed in this behalf with the schedule showing the names of articles, the rate of levy and list of exemptions and inviting objections if any thereto. (iii) According approval to the draft bye-laws and schedule etc., no objections having been received in response to the notification. (considering also the letter received from the Secretary, Messrs. John Taylor and Sons' Committee, Oorgaum, in the matter of certain further concessions in this behalf to the local Mining Companies.)

The President brought to the notice of the house that no objection had been received in response to the notification inviting objections to the draft bye-laws framed in this behalf, that a letter had however been received from the Secretary, Messrs. John Taylor and Sons' Committee in the matter of certain further concessions to the local Mining Companies and that even this was only an appeal to the Board and not an objection. The request of the Committee was that the exemption sought to be given to the local Mining Companies from the payment of Octroi duty in repsect of nine articles enumerated in the Schedule might be extended to their associated Companies and allied departments, that this concession might be extended in respect of certain other articles such as oil, greases etc., and certain other items not shown in the schedule. The President pointed out that the question of granting exemption or otherwise in respect of articles not included in the list of dutiable articles did not arise. The point for consideration was whether the exemption sought to be given to the Mining Companies in respect of nine articles should be extended to the other articles enumerated by them and to their associated Companies and allied departments. The subject evoked some discussion during the course of which some of the members

K. G. F. Sanitary Board.

(6)

Statement showing the establishment required for the Octroi Department of the Board, to work under the direct control of the Revenue Officer of the Board.

****

Name of appointment.	No. of posts.	Pay.	Dearness Allce.	C.A.	S. L. A.	Total.	Remarks.
Additional Conveyance Allowance to the Revenue Officer.				25.		25	With this addition, the Conveyance Allce. payable to the Revenue Officer will be Rs. 50/- per month. This will be paid to him subject to the maintenance of a motor vehicle
Octroi Inspector.	One.	60	15	10		85	
Clerk.	One	40	15	-	2½	57½	
Accounts Clerk.	One	40	15	-	2½	57½	
Mutsaddy.	One	30	15	-	1-14-0	46 7/8.	
Shroff.	One	35	15	-	2-3-0	52 3/16	
Peon. (office)	Two	16(2)	12(2)		-	56	
Other executive staff(and menials)for ookads and for supervision.							
Assistant Inspector.	Two.	40(2)	15(2)	10(2)	2½(2)	135.	
Octroi Mutsaddy	24.	30(10) 25(14)	15(10) 12(14)	-- --	1-14-0(10) 1-9-0(14)	468¾ 539 7/8.	
Peon.	22	16(22)	12(22)	--	--	616	
	Total Rs.	1319.	711	55	54-11-0	2136-11-0:	per mensem.
						or Rs. 25,676¼	per annum.

Recurring. Establishment: Rs. 25,676¼ per annum.
Uniforms and badges to Mutsaddies and peons. 1,200 -do-
Contingencies. 1,200 -do-
Total recurring cost. 28,076¼ "

Non-recurring.

Office equipment etc., Rs. 2,000/-

The establishment referred to above is proposed tentatively for a period of one year, after the expiry of which period, the position will be reviewed.

18-4-1948.

PRESIDENT.

18/4/48

(3)

Copy of letter dated 19th March 1948 from the Secretary Messrs. John Taylor & Sons' Committee, Oorgaum to the President, K.G.F. Sanitary Board, Champion Reef.

K. G. F. Sanitary Board- Octroi Duty.

With reference to K.G.F. Sanitary Board Notification No.Ml.C. 237/47-48 dated 23rd February 1948, it is noted that the Mining Companies are exempted from the above duty in respect of the items, vide List 'A' attached, imported by them to the Field. In this connection it is presumed that the concession is applicable to the Mining Companies and their associated Companies and Allied Departments.

The Companies and their Allied Departments are not exempted from payment of Octroi Duty on the articles enumerated on List 'B' (i) attached. In this connection we would draw your attention to the following points:-

I. Oils and Greases together with the remaining articles ought, we feel, to be exempted owing to their being directly essential to the industry for the continuous production of Gold.

ii. The Mining Companies are already paying large amounts to Government in the way of taxes etc., and any further taxes imposed especially on articles so essential to the industry may impair its progress, consequently affecting those dependant on this industry (I.e., approximately 21 thousand workers) in particular, and the State in general.

In respect to the articles embodied in List 'B' (ii) it is presumed that the importation of such articles will not be subject to Octroi duty and we shall be glad to have your confirmation in due course.

In regard to paragraph No. 15 under"Exemptions" embodied in the Schedule of Taxes, it is suggested that in view of the great quantity and frequency of imports and the fact that invoices may not always be available to the Companies at the actual time of importation, a list certified by the Superintendent concerned, of all articles imported be submitted monthly to your Board instead.

In conclusion may we stress the necessity of granting exemption from Octroi Duty on all articles directly or indirectly required for the continuous and successful running of this important Gold Mining Industry, and hope that this appeal will receive your favourable consideration.

.....

"COPY"

M S Swaminathan

FOR PRESIDENT.

19/4/48

LIST " A ".

ARTICLES WHICH ARE EXEMPTED FROM LEVY OF OCTROI DUTY VIDE SCHEDULE OF TAXES ANNEXED TO THE K.G.F. SANITARY BOARD NOTIFICATION NO.Mt.C. 237/47-48 DATED 23-2-1948.

Item No. as shown on the Schedule.	Particulars of articles.
12	Teak, Beete (Rosewood) or honne wood of any variety which shall include logs, beams, rafter reapers, planks and waste cut or sawn pieces.
13.	Jungle woods of all kinds or variety, including Casurina.
14.	Manufactured Wooden materials.
15.	Chunam, (Burnt lime, shell and kumker).
21.	Electrical goods (all electrical goods and their parts).
22.	Cement and all varieties of cement such as magnesium ncement and other coloured varieties.
25.	All iron and steel materials including machinery.
26.	All metals or alloy of metals in any shape or form including vessels (except gold and silver in any form).
27.	All kinds of motors (except motor vehicles taxable under the Mysore Road Traffic Act).

LIST 'B' .

ARTICLES ON WHICH OCTROI DUTY IS LEVIED AND ON WHICH AN APPEAL IS MADE FOR EXEMPTION.

---

(1) Items shown in the Schedule.

Item No. as shown on the Schedule.	Particulars of articles.
8	Kerosene oil.
9.	All other Lubricating oils and Greases
	Piece-goods (not including manufactured articles of clothing or dresses).
	Other textile fabrics.
18.	Soaps.
26.	Silver (for assaying purposes).

(ii) Items not shown in the Schedule.

Rubber Goods (Belting etc.,)
Granite
Sand
Coal & Coke
Leather Goods
Hardware & Ironmongery such as: Brushes, paints, Polishes Wax, Candles, Chalk, Corks, Tools etc.,

(2)

Office of the President, K.G.F. Sanitary Board.

No.Ml.C. 237/47-48 Champion Reef,
Dated,23rd February 1948.

NOTIFICATION.

It is hereby notified for the information of the public that the Kolar Gold Field Sanitary Board have resolved that the levy of Octroi Duty be introduced into this area. The draft bye-laws framed by the Board in this behalf under Sections 35 (2) (a) (b) and 36 of the Mysore Mines Act as amended from time to time, have been duly published at the following places, together with the schedule showing the articles on which the octroi duty is proposed to be levied, the rates of levy, exemptions from the levy etc.,

Any person having any objections in respect of the draft bye-laws etc., may prefer the same in writing to the undersigned within a month from the date of publication of this notification in the Mysore Gazette:-

1. Office of the President, K.G.F. Sanitary Board Champion Reef.
2. Office of the Medical Officer of Health, K.G.F. Sanitary Board, Robertsonpet.
3. Robertsonpet Market Office.

GEORGE MATTHAN.
PRESIDENT.

Encl. Copy of
Octroi Bye-Laws etc.,

Memo.

Copy of the above is forwarded together with copies of Draft Bye-Laws etc., to the Medical Officer of Health and the Revenue Officer of the Board for kindly arranging for wide publicity.

Notice Board of S. B. office.

Sd/- T. Rangamalliah,
For President.

23-2-1948.

" Copy "

For President.

2/19/4/1948

(1)

Proceedings of the ordinary meeting of the K. G. F. Sanitary Board held in the Sanitary Board office at Champion Reefs, on Friday the 23rd January 1948, at 4 P. M.

.....

Present.

George Matthan, Esquire, B. Sc., President.

Members present. 18.

Members absent. 4

x x x

100. The Vice-President's note to the effect that the levy of ground rent in the Sanitary Board area might be discontinued and Octroi Duty might be levied. (ii) Draft bye-laws relating to the levy of octroi duty with schedule showing the articles on which octroi might be levied, with rate of levy, exemptions etc.,

(1) The proposal to discontinue the ground rent system is approved. The Vice-President may be requested to furnish specific proposals as to the amount of upset price that should be recovered from holders of such sites in a lumpsum in lieu of the recurring ground rent.

(2) In the circumstances mentioned in the Vice-President's note, the Board agree to the proposal to introduce the levy of octroi duty as suggested. It was resolved that the draft bye-laws framed in this behalf and the schedule showing the names of articles, the rate of levy and the list of exemptions may be published and objection if any, invited to the same.

Sd/- George Matthan,
President.

" Copy "

M. Srinivasachari
President.
K. G. F. Sanitary Board.

18/4/48

IMMEDIATE. LB 87-47-1

KOLAR GOLD FIELD SANITARY BOARD.

OFFICE OF THE PRESIDENT, SANITARY BOARD
KOLAR GOLD FIELD
CHAMPION REEFS.

M1-C. 237/47-48.

Dated 13th May 1948.

From

The PRESIDENT, K. G. F. SANITARY BOARD,
CHAMPION REEFS.

GENERAL & REVENUE SECRETARIAT 5898 17 MAY 1948 LOCAL BOARDS BRANCH

To

The Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department, Bangalore.

Sir,

Rehabilitation of the Finances of the Sanitary Board -- - Levy of Octroi duty in K. G. F. area.

I have the honour to invite your kind reference to this office letter of even No. dated 19th April 1948, submitting for kind sanction of Government, proposals for the levy of Octroi Duty in K. G. F. area together with draft bye-laws framed on the lines of the Bye-Laws in force in Mysore City and to state that as already reported to Government, the Board propose to introduce the levy with effect from the 1st July 1948. Before introducing the levy, the Bye-Laws as finally approved by Government will have to be duly published. Arrangements will have to be made for the construction of the required number of Ookad buildings and for the selection and appointment of the staff necessary for the purpose. As the time at the disposal of the Board is short and as further action necessary in this behalf will have to be taken only on receipt of Orders of Government sanctioning the Board's proposals, I request the favour of very early orders of Government in the matter.

I have the honour to be,
Sir,
your most obedient servant,

For President.

G. R. S. App. F VI—G 2]

SUBJECT .....

.....

.....

Diary No. of letter replied to 4 Copies .....

Section. AB

File No. 87-47

Serial No. 2

General and Revenue Secretariat

( )

the 193 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

X

Date of issue 4—6—1948

Signed by Sri. M.K.R.

Read—

Correspondence ending with letter no. MIC 237/47-48 dated 13th May 48, from the President K.G.F. Sanitary Board, requesting sanction to the levy of Octroi Duty, in the Sanitary Bd. area, at the rates specified, and submitting for approval, a set of draft ~~Order thereon. No.~~ Bye-laws for the ~~Levy~~ levy and collection of the above Duty. Under Section 35 (2) (a) and 36 of the Mysore Mines Act, 1906.

Order no. L.B. 810-6-8, 4-8-48

for the levy of the Octroi Duty in the K.G.F. Sanitary Bd. area, as per

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

K. G. F. Sanitary Board.

Bye-Laws for the levy and administration of Octroi Duty: in K.G.F. area.

(Under sections 35(2) (a) &(b) & 36 of the Mysore Mines Act)

1. The Octroi limits for the purpose of collecting octroi on the articles and at rates specified in Schedule 1 hereto attached shall be the Sanitary Board limits, i.e., the towns of Robertsonpet and Andersonpet and the seven villages under the direct administration of the Sanitary Board including the Mining areas.

2. No articles liable to Octroi shall be brought within those limits except by one of the high roads described in Schedule (2) hereto annexed or by the Railway.

3. All persons bringing into or receiving from beyond the octroi limits of the Sanitary Board K. G. F. any such article or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi Officer to inspect the same.

4. The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads described in schedule (2), the Bonded Warehouse and the Railway stations at Coromandel, Oorgaum, Champion and Marikuppam including all their gates and the Octroi Office; and every person bringing dutiable goods within the Sanitary Board area shall report the fact at the first of such posts on the route by which such goods are brought. All officers of the Octroi department not below the rank of Mutsaddy (and such other officers of the Board as may be authorised by the Board in this behalf) are authorised to inspect the contents of any conveyance or package for ascertaining if there are dutiable goods and also for ascertaining the amount of octroi chargeable.

5. A table showing the octroi leviable shall be open to the inspection of any person at the offices of the Sanitary Board and the Revenue Officer and copies thereof shall be supplied to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

6. When the articles have been examined at the Octroi post, a pass in duplicate for such of the articles as are liable to octroi duty shall be furnished to the importer by the octroi post Mutsaddy. On receiving such pass, the importer shall forthwith bring the taxable articles to the Octroi Koti accompanied by a peon, provided that if the duty to which the articles or goods are liable does not exceed eight annas, the octroi post Mutsaddy may, unless the importer declares that he intends to export the goods, receive such duty and give the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by Railway, the Inspector or the officer in charge of the octroi post at the respective Railway stations may in the same manner receive duty not exceeding three rupees.

7. When goods accompanied by a pass as aforesaid are brought to the octroi Koti, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti. Upon ascertainment

12. Any importer depositing articles in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule 3) of the description, weight quantity and if necessary, of the value of such goods.

13. A receipt in the form appended (Schedule 3) shall be given by the Officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained. It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi department is not responsible for any articles left at the premises and not covered by a receipt.

14. The receipt given by the Octroi department for depositing the articles should be returned before taking delivery of the articles to which it refers. Otherwise the Officer in charge of the Octroi Koti may refuse to deliver the article.

15. If the depositor does not himself take delivery of articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes to be delivered, and if the receipt is not produced, the delivery of the goods may, at the discretion of the Officer in charge of the Octroi Office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the said officer.

16. Any person who has deposited articles in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the town (S. B. area) covered by a permit or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse, be stamped by the Officer in charge so as to show that they are under bond.

The export pass shall be in triplicate, the original being retained by the Officer in charge of the Warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged. Provided that in the case of carts a fee of one anna shall be charged for every cart.

17. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon, under the following rules:-

(i) Goods shall be allowed to remain 24 hours free of charge.
(ii) After that period single rates as in the following Schedule shall be charged for seven days:-

Tobacco per maund of 24 lbs	...	0-0-6	a week or fraction thereof.
Green cocoanut per 100	...	0-0-3	-do-
Dry -do- per maund of 24 lbs	...	0-0-3	-do-
Timber sawn per ton	...	0-4-0	-do-
Timber ~~one~~ in log	...	0-4-0	-do-
Piece goods per bale of 400 lbs. or over or per case of 6 dozen or over	...	0-2-0	-do-
Piece goods per bale of less than 400 lbs. or per case of less than 6 dozens.	...	0-1-0	-do-

Jaggery per bag or bale of 400 lbs. or less.	...	0-1-0 a week or fraction thereof	
Sugar -do- -do-	...	0-1-0	-do-
Oil per 1½ maunds or 40 lbs or less	...	0-0-3	-do-
Kerosene oil per box of 2 tins or 8 gallons or less	..	0-0-3	-do-
Oil seeds per candy of 160 seers and less	...	0-0-3	-do-
Ghee per tin of 1½ maunds or 40 lbs. and less.	...	0-0-3	-do-
Butter -do- -do-	...	0-0-3	-do-

(iii) Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in, or exemption from, such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer in charge of the Warehouse to examine and pass the articles, such delay shall not be reckoned.

18. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Sanitary Board area and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

19. When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in packing or an account of reduction in weight owing to dryage or wastage as may from time to time be fixed by the President.

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Sanitary Board Office and provided that the articles shall be sold earlier when the storage fee is likely to exceed the value of the articles.

21. When any goods are sold under Bye-law 20, the sale proceeds shall be credited to the Sanitary Board Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claim for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to the Sanitary Board Funds. No claims shall be admitted after the said period of one year, except by special permission of the Board.

22. The Sanitary Board shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of

the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglett of the warehouse keeper or other person charged with the custody of the articles.

23. Any person, may with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds.

24. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Sanitary Board limits without breaking bulk shall subject to the following rules, be granted at the rates originally charged at the time of import:-

i On timber imported and re-exported in log, within six months from the date on which octroi was levied.

ii. On piece-goods within three months from the date on which octroi was levied.

iii. All other articles within one month from the date on which octroi was levied.

Provided that no refund shall be granted on

1. Kerosene Oil
2. Sugar.
3. Jaggery.
4. Oil seeds and
5. On any sum less than one rupee.

25. Any person claiming refund under the above rule shall produce the articles to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

26. Any person who has been exempted under Bye-law 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

27. The Officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application with an export pass and keeping one part in the office, shall deliver the other parts to the applicant.

28. All goods exported under such pass and also all goods exported under free export pass under bye-law 16 shall be produced by the exporter together with the duplicate pass at the Octroi station of exit.

29. The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

30. If the articles are exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the articles are being exported under refund pass he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

31. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the Railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by bye-laws 30 and 31 respectively must be produced at the Octroi Koti by the person seeking the refund and if, after due check, the officer in charge of the Octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 20/- forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 20/-, or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

General.

33. Importers of dutiable articles shall, if called upon by a requisition in writing, signed by the President or the Vice President within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25/- whichever may be less and to payment of Octroi duty on the article unaccounted for.

34. Any person importing or exporting dutiable articles who infringes Bye-laws 3,4,6,7,12, and 28, shall be liable to a fine not exceeding Rs. 100/-.

35. The Sanitary Board may compromise with any person who, in the opinion of the Board, has committed an offence punishable under these Bye-laws and on such compromise, no proceedings shall be taken against such person in respect of such offence and prosecution if any launched shall be withdrawn.

36. For accounting purposes under Octroi, the provisions under Chapter 5 of the Municipal Accounts Manual will apply mutatis Mutandis.

37. The Vice President is empowered to award to any person who gives information leading to the detection of smuggled goods liable to octroi duty, a reward not exceeding one-half of the fine recovered and in special cases, the full amount of the fine.

Bye-Laws regarding levy of Octroi on goods received through Post.

38. Posts Offices within the limits of K.G.F. area which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through post Offices.

39. Any person receiving dutiable articles through the post offices (i.e., articles on which octroi duty is leviable under the above bye-laws) shall pay the duty to the Octroi official on duty in or near the respective delivery offices.

40. The addressee or any agent of the addressee or the person receiving from or taking delivery of dutiable articles through the post offices shall file a declaration about the contents and value of the articles together with the documents such as invoice, receipts or correspondence.

41. If no such declaration is filed and no duty paid, the person receiving articles into the Sanitary Board area or the addressee whether resident within the Sanitary Board limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours of the receipt.

42. Any person failing to comply with any of the Bye-laws contained herein will be liable for prosection and shall on conviction by a Magistrate, be punishable with a fine of Rs. 50/- or fine which may extend to ten times the duty leviable not exceeding Rs. 100/-.

SCHEDULE I.

SCHEDULE OF TAXES (OCTROI)

Name of Tax.	Class of Property liable.	Amount for which or rate at which classes liable.	Exemptions.	Limit at which Taxes Leviable.
OCTROI.	The articles mentioned in the next column when imported into the Sanitary Board limits.	1. Cocoanuts	0-0-1(each)	1. Used dutiable articles of house hold, articles of travellers or passengers and goods belonging to Government & used solely for public
		2. Dry cocoanuts or Copra in Powder or in pieces, or damaged copra.	0-8-0 per maund of 960 Tolas).	

3.	Sugar of all kinds (sugar shall include refined sugar, unrefined sugar, lump sugar, crystalline sugar, sugar candy, loaf sugar, Glucose and sacharine powder or tablets.)	1-0-0 per cent ad valorem.
4.	Jaggery (all kinds)	0-1-0 per maund.
5.	Ghee per maund	0-8-0
6.	Butter -do-	0-4-0
7.	Vegetable ghee deodorised oil hydrogenated oil, refined oils and vegetable products. ...	0-2-0 per maund.
8.	Kerosene Oil ...	0-2-0 per tin of 4 Gls.
9.	All other oils	0-2-0 per maund
10.	Oil seeds except ground-nuts and ground nut seeds	0-4-0 per maund.
11(a)	Ground nut seeds (per candy of 160 measuring seers).	0-4-0
	(b)Ground-nuts(per candy of 160 measuring seers).	0-2-0
12.	Teak, beete(Rosewood) or Honne wood of any Variety which shall include, logs, beams rafters, reapers, planks and waste cut or sawn pieces.	0-0-8 per c.ft.
13.	Jungle woods of all kinds or variety.	0-0-4 per c.ft.
14.	Manufactured wodden materials.	1-9-0 per cent ad valorem
15.	Chunam(burnt lime)	0-4-0 per cart load.
16.	Tobacco in any form:	

purposes and not used or intended to be used for purposes of profit and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government or goods belonging to the Palace.

2. On all dutiable goods except in the case of sugar, jaggery and oil-seeds which are declared as not intended for use or consumption within the Sanitary Board limits and are taken to the Bonded Warehouse as provided in the bye-law provided that if such goods are not exported, the full duty levied shall be paid.

3. Six green cocoanuts six dry cocoanuts and one seer of tobacco if brought for personal consumption by bonafide travellers or passengers.

4. Bonafide Khaddar imported into the Sanitary Board area.

5. Handloom products manufactured within the State and bearing the seal of the Industries & Commerce Department.

6. Six cubes or 5 seers (120 tolas) of jaggery intended for bonafide consumption

7. Fuel.

8. Burnt lime or chunam brought in baskets or headloads by bonafide persons who manufacture or sell.

time of import of goods into Sanitary Board Limits.

	(a) Local tobacco	1-0-0 per maund
	(b)Tobacco dust or leaves	0-8-0 -do-
	(c)Tobacco stalk	0-4-0 -do-
	(d)Foreign Tobacco	3-0-0 -do-
17.	Piece goods & other textile fabrics and manufactured articles of clothing & dress including drapery & haberdashery.	1-9-0 per cent ad valorem.
18.	Soaps of all kinds and shall include soap flakes, shaving sticks, shaving cream, liquid soap etc.,	1-9-0 per cent ad valorem.
19.	Confectionary (shall include all kinds of manufactured sweets, peppermints and chocolates).	1-9-0 per cent ad valorem.
20.	Oilmanstores (This will include the articles mentioned in the note below).	1-9-0 per cent ad valorem.
21.	Electrical goods (all Electrical goods and their parts).	1-9-0 per cent ad valorem.
22.	Cement and all varieties of cement such as magnesium cement and other coloured varieties	1-9-0 per cent ad valorem.
23.	Coffee (includes seeds powder and tablets).	1-9-0 per cent ad valorem.
24.	Tea (includes leaf and dust).	1-9-0 per cent ad valorem
25.	All Iron and steel materials including machinery.	1-9-0 per cent ad valorem

9. Piece-goods which are exported by the local merchants from within the S.B. limits to outside places, if they are returned back by the addressee & received by the sender within thirty days from the date of despatch provided that the goods are produced at the Octroi Koti before despatch with a duplicate list showing the description and valuation of the articles sent and the goods so received back are proved to be the same as those that were originally despatched. The list will be checked and certified to serve as proof for identity of goods.

17/9/52

10. Mysore-made Kambalies book-binders'cloth or calico or calaco cloth.

11. Three cakes of soap brought for personal use and sample soap in miniature form brought for advertisement by travelling agents.

12. Used electric fan owned by persons for private use.

13. Free samples of oilmanstores, coffee or tea or samples of metal wares brought by travelling agents for advertisement purposes.

14. All used articles of metal such as vessels etc., owned and brought by persons for private use in K.G.F.

26. All metals or alloy of metals in any shape or form including vessels.(except gold and silver in any form.) 1-9-0 per cent ad valorem	15. The articles mentioned hereunder imported directly by the local Mining Companies for the bonafide use of the Companies and accompanied by an invoice certified by the Superintendent concerned - that the property therein mentioned is for the bonafide use of the Company:-
27. All kinds of motors (except motor vehicles taxable under the Mysore Road Traffic Act). 1-9-0 per cent ad valorem.	(1) Items 12, 13, 14, 15, 21, 22, 25, 26 and 27 of the list.
28. New Gunnies 1-9-0 per cent ad valorem	
29. Betel leaves (per 100 leaves). 0-0-2	
30. Hosiery. 1-9-0 per cent ad valorem.	
31. Foreign liquor 2-0-0 per cent ad valorem.	

NOTE:-

(i) If there should be any doubt as to whether any particular article is meant for the bonafide use of a traveller or passenger, the decision of the President of the Board shall be final.

(ii) The term oilmanstores shall include manufactured goods kept in tins or packets and shall also include the following.

(a) Tinned or canned or bottled fruits, fruit juice, essences of all kinds. (b) Syrups or squashes. (c) Glaxo, Horlicks, Malted Milk or powdered food, cocoa, ovaltine, Bournvita, Ovaltine rusk and the like (d) Toilet snows, creams, hair-oils, vaselines, brilliantine and all kinds of pomades, perfumes and the like (e) Condensed Milk of all kinds, whether in liquid or powder form and shall include cheese, or cream and tinned butter (f) Biscuits of all kinds. (g) Sausage, canned beef, assorted soup and the like (h) tinned meat, pork, broth, salmon, sardine and all varieties of tinned fish (i) Condiments and pepper and ginger species (j) baked beans in tins (k) corn-flour, flour cakes (l) bottled or tinned shreaded wheat (m) Barley and barley flour (n) tinned or bottled lactogen (o) Vimto and vinegar (p) Force food. (q) Fruit salads. (r) salads of all varieties. (s) Quaker oats, oatmeals. (t) Tooth powder, face powder of all varieties, tooth paste. (u) Baking powder and table salt of all kinds.

SCHEDULE II.

1. Parandapalli- Kyasamballi- Robertsonpet road.

2. Kolar Gold Fields- Bowringpet road.

3. Bethamangala- Robertsonpet road.

4. Kamasamudram- Marikuppam road.

5. Balghat- Marikuppam road.

6. Doddavolagamadi road.

7. M. S. M. Railway stations at Coromandel, Oorgaum, Champion and Marikuppam.

8. Gonamakanahalli road.

9. Oorgaum- Peddapalli road.

SCHEDULE III.

OCTROI OFFICE.

Received for deposit the undermentioned goods from Mr.....

1. Number.
2. Packet No.
3. Consignment number and date.
4. Description of articles.
5. No. of articles.
6. Remarks.

Date.....

Octroi Inspector
K. G. F. Sanitary Board.

(LICENSES FOR SALE OR TOBACCO IN THE KOLAR GOLD FIELDS.

(Bye-laws framed under Section 35(2) (a) (b) & 36 of the Mysore Mines' Act)

...

Articles for which license to be obtained.

1. It shall not be lawful for any person to sell, either by wholesale or retail, tobacco in any form liable to octroi duty without a license.

For the purpose of this bye-law, the license fees per annum(official year) shall be as follows:-

i. Wholesale dealers Rs. 5-0-0
ii. Retail dealers. Rs. 1-0-0

Conditions of license.

2. The conditions subject to which licenses are granted shall be as in the forms appended.

Powers to refuse cancel etc.,

3. It shall be competent for the President to grant, suspend, with-hold, withdraw or refuse licenses under these rules.

4. It shall not be lawful for any person to import, keep, sell, or offer for sale tobacco in any form for which a license is required under these bye-laws after such license is refused, suspended withdrawn or cancelled.

Penalties for infringements.

5. Any person infringing these bye-laws shall be liable on conviction before a Magistrate, to a fine not exceeding Rs. 20/- and to a further fine not exceeding Rs. 5/- for every day after such conviction during which such infringement continues, provided that the total amount shall not exceed Rs. 100/-

Rs. A P

Octroi Number
License fee.

WHOLESALE OCTROI LICENSE.

(Granted under the Octroi Bye-laws framed by the K.G.F. Sanitary Board, under sections 35 and 36 of the Mysore Mines Act.)

Name of License holder .....
Residence .....
Name of Vendor .....
Residence .....

You are hereby authorised to vend by wholesale subject to the provisions of the license..... issued from the Bonded Warehouse or Koti of the K. G. F. Sanitary Board.

1. That this license shall only be in force till the 30th June .... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignments of ..... to your address and probable date of arrival within the Sanitary Board limits be given to the officer in charge of the K.G.F. Sanitary Board Bonded Warehouse, that these goods should be brought within the Sanitary Board limits between the hours of 6 A. M. and 6 P. M. and by any of the public roads described in the schedule hereto annexed or by the railway, and that the parties in charge shall report themselves to the first ookad reached within the K.G.F. Sanitary Board limits, a peon from which will accompany the consignment to the Bonded Warehouse and that the importers or persons in charge of the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the Officer in charge of the Sanitary Board Bonded Warehouse.

3. That all octroi articles attempted to be introduced within the Sanitary Board limits after 6 P. M. and before 6 A. M. or by any other than one public roads described in the said schedule or by the railway will be considered as contraband and treated accordingly.

4. That the article subject to octroi duty above mentioned shall not be introduced into your premises or place of business without payment of octroi thereon.

5. That when by this license you are authorised to vend tobacco in any form an account in the accompanying form shall be kept by you of all stock of tobacco imported and disposed of either by sale within the Sanitary Board or export beyond the Sanitary Board limits and that such account shall be open to the Inspection of any octroi officer above the grade of a peon and shall be

submitted to the Bonded Warehouse on the 15th of every month ~~month~~ for verification.

6. That no dutiable article..... intended for consumption in the K. G. F. Sanitary Board shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond the Sanitary Board limits.

7. That this license is not transferable by sale, gift, mortagage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8. That when by this license you are authorised to vend unmanufactured tobacco you shall weigh at least ten maunds of tobacco every month in the Koti.

9. That you shall deposit Rs. 100/- as security for the due observance of the conditions of this license, the whole or part of it being forfeited as the President may direct for breach of any one of the conditions of this license.

SCHEDULE.

No.	Names of routes. Names of ootkads.
1.	Parandapalli- Kyasamballi- Robertsonpet road.
2.	K. G. F. - Bowringpet road.
3.	Bethamangala- Robertsonpet road.
4.	Kamasamudram- Marikuppam road.
5.	Balghat- Marikuppam road.
6.	Doddavolagamadi road.
7.	M. S. M. Railway stations at Coromandel, Oorgaum, Champion and Marikuppam.
8.	Gonamakanahalli road.
9.	Oorgaum- Peddapalli road.

RETAIL OCTROI LICENSE.

(Granted under the Octroi Bye-laws framed by the K. G. F. Sanitary Board under sections 35 and 36 of the Mysore Mines Act.)

Name of the License holder .....
Residence .....
Name of vendor .....
Residence .....

You are hereby authorised to store and vend, subject to the provisions of this license, the following articles on the premises No..... within the K.G.F. Sanitary Board limits.

1. That the said premises may be inspected by any octroi officer at any time in the manner prescribed by the Bye-Laws.

2. That all Tobacco in the said premises and purchased or sold by you shall have paid duty, and shall have been purchased at the Koti, or from a duly licensed vendor.

3. That no tobacco will be permitted to be stored or sold in any other than licensed premises and any tobacco found in an unlicensed premises will be considered as contraband and treated accordingly.

4. That this license shall only be in force for twelve months viz., from 1st July 19.... to 30th June 19... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

5. That this license is not transferable by sale, gift, mortagage, or otherwise and that no persons except such as are named herein shall have power to act under it.

6. The license holder is required within fifteen days from the date of issue of this license to have a sign Board put up in a conspicuous part of the pramises occupied by him with the following inscriptions legibly painted thereon in English and Kanarese.

Number of License .....
Name.....
License to sell .....

7. That when by this license you are authorised to vend unmanufactured tobacco you shall purchase at least one maund of tobacco every month in the Koti.

8. That you shall deposit Rs. 10/- as security for the due observance of the conditions of this license the whole or part of it being forfeited as the President may direct for the breach of any one of the conditions of this license.

9. That when by this license you are authorised to vend tobacco in any form, an account shall be kept by you of all stock of tobacco purchased and sold and that account shall be open to inspection of any octroi officer above the grade of peon.

10. This license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi Bye-Laws.

PRESIDENT.

Secretary to Govt
Revenue Dept.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:

Correspondence ending with letter No.MI.C.237/47-48 dated the 13th May 1948, from the President, Kolar Gold Fields Sanitary Board, requesting sanction to the levy of Octroi Duty in the Sanitary Board area at the rates specified, and submitting for approval, a set of draft bye-laws for the levy and collection of the above Duty, Under Section 35(2)(a) and 36 of the Mysore Mines Act 1906.

***

Order No. MS 8406-8/RB 87-47-2

Dated, Bangalore, the 4th June 1948.

The levy of the Octroi Duty in the Kolar Gold Fields Sanitary Board area, as per schedule appended is sanctioned. The Bye-laws proposed in this behalf are also approved and appended hereto. The levy may be brought into effect from 1st July 1948.

Sanction is also accorded to the employment on a tentative basis for One year of the marginally noted Establishment at a cost of Rs.2,136-11-0 per mensem and a non-recurring expenditure of Rs.2,000 for office equipment etc. The above establishment may be employed as and when necessity arises.

* 1 Octroi Inspector on Rs.60+15 D.A.,C.A.10.
1 Clerk on Rs.40+15 D.A., S.L.A.2½.
1 Accounts Clerk on Rs.40+15 D.A., S.L.A.2½
1 Mutsaddy on Rs.30+15 D.A. S.L.A. 1-14-0
1 Shroff. on Rs.35+15 D.A. S.L.A. 2-3-0.
2 Office peons on Rs.16+12 D.A. each.

Additional Conveyance Allowance to the Revenue Officer Rs.25.

Executive and Menial Staff for Gokads and for supervision.

2 Assistant Inspectors on Rs.40+15 D.A., C.A.10 S.L.A.2½ each.
24 Octroi Mutsaddies 10 on Rs.30+15 D.A.SLA 1-14-0
14 on Rs.25+12 D.A.SLA 1- 9-0
22 Peons on Rs.16+12 D.A. each.

Secretary to Government,
Revenue Department.

To
The President, Kolar Gold Fields Sanitary Board with a copy of the Bye-lasws.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Kolar.

KOLAR GOLD FIELD SANITARY BOARD.

IMMEDIATE.

OFFICE OF THE PRESIDENT, SANITARY BOARD
KOLAR GOLD FIELD
CHAMPION REEFS.

A.S.C 683/47-48 Encl

Dated 6th June 1948.

From The PRESIDENT, K. G. F. SANITARY BOARD
CHAMPION REEFS.

GENERAL & REVENUE SECRETARIAT 6897 11 JUN 1948 LOCAL BOARDS BRANCH

To The Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department, Bangalore.

LB87-47. 3

Sir,

Adverting to Government Order No. L. B. 8106-8/ L. B. 87-47-2 dated 4th June 1948, sanctioning the levy of Octroi Duty in the Sanitary Board area with effect from the 1st July 1948, I have the honour to request that the Superintendent, Government Printing in Mysore, Bangalore, may be kindly authorised to supply the forms, registers and receipt books required for the use of the Octroi department of the Sanitary Board, at half cost as usual, on receipt of indents from this office. A list of M. A. M. forms relating to Octroi Duty required for the immediate use of this office is enclosed for the information of Government. As the prescribed forms, receipt books etc., will have to be supplied to this office at least by the 20th of this month, I am sending a copy of this letter to the Superintendent, Government Printing, Bangalore with the request that the forms etc., required as per indent enclosed may be supplied to this office by the 20th of this month at the latest to enable this office to take necessary further action in the matter as ordered by Government.

I have the honour to be,
Sir,
your most obedient servant,
M. S. Swaminathan
For President.

K. G. F. Sanitary Board.

Indent for forms, registers and receipt books required for the immediate use of the Octroi department of the Sanitary Board.

Sl. No.	M. A. M. No.	Rule	Name of form	No. required.
1.	M.A.M.27	(Rule 99)	Inspection Book maintained at the ookad ...	100 books.
2.	-do- 28	(" 106)	Octroi Receipt.	200 "
3.	-do- 29	(" 109 & 151)	Jinswar statement.	50 books.
4.	-do- 30	(" 105 & 112)	Transit pass books.	200 "
5.	-do- 31	(" 105)	Register showing the dutiable articles forwarded to the Koti from ..... ookad.	50 "
6.	-do- 34	(" 118)	Register showing the invoices of all the dutiable articles imported through Railway during	50 "
7.	-do- 36	(Rule 128)	Chellan for remittance of money to the treasury in triplicate	50 books of 100 each.
8.	-do- 38	(" 129 & 133)	Consolidated Jinswar or detailed statement of Municipal Octroi collection for	100 forms.
9.	-do- 38 A	(Rule 130)	Statement of cash remittance made to the Treasury on account of octroi collections.	1000 forms.
10.	-do- 39	(Rule 132)	List of persons who are permitted to keep an account current with	5 books.
11.	-do- 40	(Rule 133)	Account current pass.	50 books.
12.	-do- 41	(-do-)	Personal ledger of ..... having account current with	5 books.
13.	-do- 42	(Rule 154)	Export pass.	50 books.
14.	-do- 45	(" 162)	Receipt for goods deposited in the Bonded Warehouse. 15 books.	
15.	-do- 46	(" 162)	Register of goods deposited in the Bonded Warehouse.	5 books.
16.	-do- 47	(" 165)	Receipt for storage fees.	15 books.

M S Swaminathan

6-6-1948. For President.

Appendix F G—11 No. 4

SUBJECT.....

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Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 19 .

Date of issue 17-6-48

Signed by Sri. M.K.R.

T.S

Pl. type a copy of the letter flag "X" together with the a Copy of Pl "P"

List of enclosures .....

Copied by .....

Examined by.....

Section

File No.

Serial No.

No. LB 8448

Encl. 1 17-6-48

To

The Superintendent,

Govt Printing in Mysore,

Bangalore.

Sir,

In forwarding herewith a copy of letter No. MRC 683/47-48 dated 6th June 48 received from the President, K.G.F Sanitary Board, together with its enclosure, I am directed to request you to comply with the request of the President, KGF, by supplying the required forms, Registers,

GENERAL & REVENUE SECRETARIAT
1226
8 - SEP 1948
LOCAL BOARDS BRANCH

KOLAR GOLD FIELD SANITARY BOARD.

OFFICE OF THE PRESIDENT, SANITARY BOARD
KOLAR GOLD FIELD
CHAMPION REEFS.

M 2 C 61/48-49
Enc one -

Dated 3 - 9 - 1948.

From

The PRESIDENT, K. G. F. SANITARY BOARD,
CHAMPION REEFS.

To

The Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
Bangalore.

Sir,

In submitting herewith for the information of Government, a copy of this office letter of even No. dated 14th August 1948 addressed to the Comptroller to Government, Bangalore, I have the honour to request that in the circumstances mentioned therein, the action taken to get 50 Octroi receipt books printed locally, may be kindly approved.

I have the honour to be,
Sir,
your most obedient servant,

M. Sammiahar

For President.

KOLAR GOLD FIELD SANITARY BOARD.

OFFICE OF THE PRESIDENT, SANITARY BOARD
KOLAR GOLD FIELD
CHAMPION REEFS.

Dated 14th August 1948.

From

The PRESIDENT, K. G. F. SANITARY BOARD,
CHAMPION REEFS.

To

The Comptroller to Government, Bangalore.

Sir,

Re: supply of receipt books.

With reference to correspondence ending with your letter No. 68/Lr. of the 12th instant on the above subject, I have the honour to invite your kind reference to this office letter No.M8-C. 683/47-8 dated 16th June 1948 forwarding an indent for the supply of 200 books of M. A. M. 28 and 15 books of M. A. M. 47 and requesting that arrangements might be kindly made for the supply by the 24th June 1948 and to state that against the above indent only 20 books of M. A. M. 28(B) were received in this office under cover of your letter No. 533/Lr. dated 21st June 1948. As these were not sufficient for the 12 Octroi Cookds, a telegram was sent to you on the 2nd July 1948 requesting supply of the remaining 180 books of M. A. M. 28 followed by this office letter dated 2nd July 1948 with reference to which a reply was received stating that the books had run out of stock and that supply would be made on receipt of stock from the Government Press (vide your No. 2/Lr. dated 3-7-1948). As the stock of M. A. M. 28(B) received in this office had run out, other receipt books were used. As even the books of the latter category were exhausted, a further reference was made on the 5th July 1948 requesting that M. A. M. 20 and M. A. M. 64 books at least might be supplied. This was followed by a telegram dated 9th July 1948. In reply, this office was informed in your letter No. 17 /Lr. dated 10th July 1948 that they would be supplied on receipt of stock from the Government Press. Seven books were then borrowed from the Bowringpet Municipality. These were also exhausted. An indent was

G. R. S. App. F VI—G. 2]

abd

SUBJECT.....

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LB 87-47-4

5 copies

Diary No. of letter replied to .....

Section.

File No.

Serial No.

General and Revenue Secretariat.

( )

the 194 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read 1) Ps no LB 8706-8/LB 87-47-2 dt 4.6.1948 sanctioning the levy of octroi duty in the Sangli K.S.T.

Date of issue 16-10-1948.

Read 2) Correspondence ending with letter no. M2.C.61/48-49 dated 3rd Sept 48 from the Pdt. K. Cr. I Soang Bd, requesting approval to the action taken by them to get 50 Octroi Receipt Books, printed locally in the circumstances explained.

Order no. L.B. 3164-7

Approved.

Signed by Sri M.K.A

Secretary to Govt Rev Dept.

To.

The Pdt. K. Cr. I. Soang Bd.
" Comptroller to Govt.
" D. C. Kolar.
" Supdt. Govt Printing,

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette, Kannada Part ?

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:

Government Order No.LB.8106-8/LB.87-47-2 dated the 4th June 1948 sanctioning the levy of octroi duty in the Sanitary Board, Kolar Gold Fields.

2. Correspondence ending with letter No.M.2.C.61/48-49 dated the 3rd September 1948 from the President, Kolar Gold Fields Sanitary Board requesting approval to the action taken by him to get 50 Octroi Receipt books, printed locally in the circumstances explained.

***

Order No. LB 3164-7/LB 87-47-4

Dated, Bangalore, the 16th October 1948.

A p p r o v e d.

for Secretary to Government,
Revenue Department.

To

The President, Kolar Gold Fields Sanitary Board.
The Comptroller to the Government of Mysore.
The Deputy Commissioner, Kolar.
The Superintendent, Government Printing.

hssv/5.

LB 887-47-5

KOLAR GOLD FIELD SANITARY BOARD.

OFFICE OF THE PRESIDENT, SANITARY BOARD
KOLAR GOLD FIELD.
CHAMPION REEF.

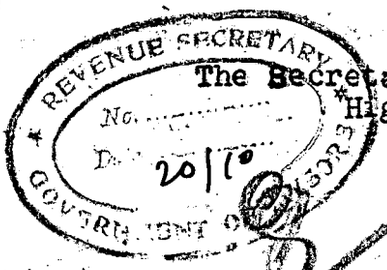
M.8c.344/48-9
Enc: sample forms.

Dated 13th October 1948.

From

THE PRESIDENT, K. G. F. SANITARY BOARD,
CHAMPION REEF.

To



The Secretary to the Government of His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

(B87-47-2 P.No.6897 1B.)

In continuation of correspondence ending with your letter No. L. 8442 dated 17th June 1948 authorising the Superintendent Government Printing to have the Octroi forms referred to therein printed and supplied to this office, I have the honour to request that the said officer may be kindly authorised to have the marginally noted forms (approved in Government Order No. L.B. 8106-8/L.B.87-47-2 dated 4th June 48) printed and supplied to this office at an early date.

B/20-7

Yours faithfully

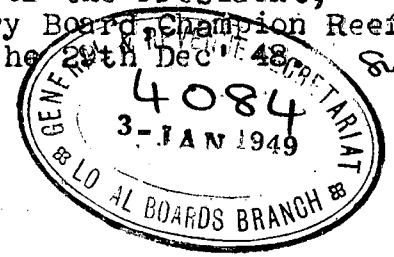
M S Swaminathan
FOR PRESIDENT.

*
1) Wholesale Octroi License.
(Granted under the Octroi Bye-laws framed by the K.G.F.Sanitary Board, under Sections 35 and 36 of the Mysore Mines Act.)

2) Retail Octroi License.

-do-

M8.C. 344/48-49 Office of the President,
K.G.F. Sanitary Board, Champion Reefs,
dated the 24th Dec' 48.



To

The Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

In inviting your kind reference to this office letter of even no. dated 13-10-1948, I request the favour of early orders of Government authorising the Director, Government Stationery & Printing to print and supply the Octroi License forms referred to therein.

Yours faithfully,

FOR PRESIDENT.

Appendix F G—11 No. 4

SUBJECT.....

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Section L/S

File No. 8/87/47

Serial No. 6

Diary No. of letter replied to..... 4084

No. LB 5966

19-1-49

To

The Director, Govt Printing & Stationery,

Colombo.

Sir,

Date of issue..... 19-1-49

Signed by ..... Sgd B V N.

In inviting reference to this office letter No LB. 8462 of 17.6.1948 in the matter of printing the ~~required~~ forms, Receipt Books, etc required in connection with the levy of cesses on the K & L Sanitary area, I am directed to forward herewith a copy of letter No. MSC 346/48-49 of 13/15th Oct 48 from the President

K & L

List of enclosures .....

sent

Copied by .....

Examined by.....